

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 670 Section 670.110 Claims to Recover Erroneously Paid Tax</b>
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**TITLE 86: REVENUE**

**PART 670  
SPECIAL COUNTY RETAILERS' OCCUPATION TAX  
FOR PUBLIC SAFETY**

**Section 670.110 Claims to Recover Erroneously Paid Tax**

Claims for Multiple Taxes. If a claimant files a claim for refund on a transaction which was subject to State and local taxes administered by the Department, the claim need not be filed separately for each type of tax. A single claim for the total of all applicable taxes will suffice. The claim will be audited, heard, or otherwise processed as a single claim whenever possible. A single credit memorandum will be issued which may be used by the claimant or his authorized assignee to pay State or local tax liability.